

**SIKKIM**



**GOVERNMENT GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Thursday 6<sup>th</sup> July, 2017**

**No. 301**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No.12/2017-State Tax**

**Date: 30.06.2017**

**NOTIFICATION**

In pursuance of the first proviso to rule 46 of the Sikkim Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby notifies that the registered person having annual turnover as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature (HSN) Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by them under the said rules.

**Table**

Serial Number	Annual Turnover in the preceding Financial Year	Number of Digits of HSN Code
(1)	(2)	(3)
1.	upto rupees one crore fifty lakhs	Nil
2.	more than rupees one crore fifty lakhs and up to rupees five crores	2
3.	rupees five crores and above	4

2. This notification shall come into force from the 1<sup>st</sup> day of July, 2017.

**M.G.Kiran  
Principal Secretary  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**